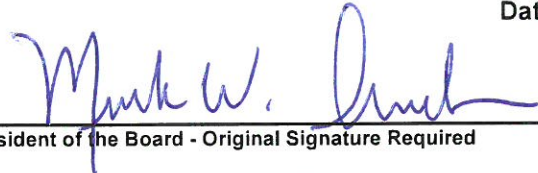


FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2017



President of the Board - Original Signature Required

6/15/17

Date



Secretary of the Board - Original Signature Required

6/15/17

Date



Chief School Administrator - Original Signature Required

6/15/2017

Date

Laura G Heikkinen

Contact Person

(717)560-3104

Extn :

Telephone

Extension

heikkila@mtwp.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?

Yes

No

If yes, see information below, taken from the 2017-2018 General Fund Budget.


Total Budgeted Expenditures	\$96151927
Ending Unassigned Fund Balance	\$5479813
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/2017
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

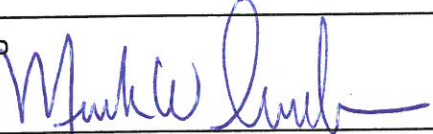
24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Township SD	County : Lancaster	AUN Number : 113364503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/10/17
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Board sets aside an amount for unplanned situations that may occur during the school year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Our goal is to maintain a reasonable fund balance that stays below the 8% cap defined by state law. We strive to maintain a fund balance between 4-8%.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amounts committed by the Board for future debt service/capital projects, PSERS, Health Benefits, Technology and other specific projects/purposes.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	70,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,405,738
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,715,158
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,120,896</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	72,911,212
7000 Revenue from State Sources	19,568,267
8000 Revenue from Federal Sources	767,500
9000 Other Financing Sources	5,000
Total Estimated Revenues And Other Financing Sources	<u>\$93,251,979</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$112,372,875</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	60,473,024
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	73,500
6114 Payments in Lieu of Current Taxes - State / Local	201,438
6140 Current Act 511 Taxes - Flat Rate Assessments	270,000
6150 Current Act 511 Taxes - Proportional Assessments	8,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	280,000
6700 Revenues from LEA Activities	160,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	720,000
6910 Rentals	600,000
6940 Tuition from Patrons	50,000
6960 Services Provided Other Local Governmental Units / LEAs	76,400
6990 Refunds and Other Miscellaneous Revenue	731,350
REVENUE FROM LOCAL SOURCES	\$72,911,212
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,724,096
7160 Tuition for Orphans Subsidy	11,000
7250 Migratory Children	40
7271 Special Education funds for School-Aged Pupils	2,437,242
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	240,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	936,087
7330 Health Services (Medical, Dental, Nurse, Act 25)	119,500
7340 State Property Tax Reduction Allocation	1,120,825
7505 Ready to Learn Block Grant	474,037
7810 State Share of Social Security and Medicare Taxes	1,446,584
7820 State Share of Retirement Contributions	6,158,856
REVENUE FROM STATE SOURCES	\$19,568,267
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	520,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	53,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	112,000
REVENUE FROM FEDERAL SOURCES	\$767,500
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	93,251,979

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$60,038,636
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,073</u>
Total Approx. Tax Revenue:	\$61,159,709
Approx. Tax Levy for Tax Rate Calculation:	\$62,510,027

	Lancaster	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$3,201,529,100	\$3,201,529,100
b. Real Estate Mills	19.0509	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$3,496,360,806	\$3,496,360,806
d. Assessed Value	\$3,220,041,800	\$3,220,041,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$60,992,011	\$60,992,011
(a * b)		
2017-18 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$60,992,011	\$60,992,011
(f Total * g)		
i. Base Mills Subject to Index	19.0509	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.80039%	97.80039%
k. Tax Levy Needed	\$62,510,027	\$62,510,027
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	19.4128	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$62,510,027	\$62,510,027
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$61,388,954
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$60,038,636
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$60,038,636
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,073</u>
Total Approx. Tax Revenue:	\$61,159,709
Approx. Tax Levy for Tax Rate Calculation:	\$62,510,027

	Lancaster	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.5272	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,878,400	\$62,878,400
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,670	
Number of Homestead/Farmstead Properties	10184	10184
Median Assessed Value of Homestead Properties		\$164,200

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$60,038,636
Amount of Tax Relief for Homestead Exclusions	<u>\$1,121,073</u>
Total Approx. Tax Revenue:	\$61,159,709
Approx. Tax Levy for Tax Rate Calculation:	\$62,510,027
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,120,825	Lowering RE Tax Rate	\$0	\$1,120,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$248			\$248
Amount of Tax Relief from State/Local Sources				\$1,121,073

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	3,220,041,800	19.4128	62,510,027			97.80039%	
Totals:	3,220,041,800		62,510,027	- 1,121,073	= 61,388,954	X 97.80039%	= 60,038,636

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	270,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 270,000 270,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,000,000	7,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,500,000 8,500,000

Total Act 511, Current Taxes 8,770,000

Act 511 Tax Limit -->	3,496,360,806 X	12	41,956,330
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Lancaster	19.0509	19.4128	1.90%	Yes	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,608,194
1200 Special Programs - Elementary / Secondary	10,555,008
1300 Vocational Education	695,791
1400 Other Instructional Programs - Elementary / Secondary	662,292
1500 Nonpublic School Programs	12,287
Total Instruction	\$53,533,572
2000 Support Services	
2100 Support Services - Students	3,719,712
2200 Support Services - Instructional Staff	3,606,550
2300 Support Services - Administration	4,997,221
2400 Support Services - Pupil Health	1,254,335
2500 Support Services - Business	822,505
2600 Operation and Maintenance of Plant Services	8,307,540
2700 Student Transportation Services	3,822,819
2800 Support Services - Central	934,749
2900 Other Support Services	50,500
Total Support Services	\$27,515,931
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,482,025
3300 Community Services	7,285
Total Operation of Non-Instructional Services	\$1,489,310
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	13,213,114
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$13,613,114
Total Estimated Expenditures and Other Financing Uses	\$96,151,927

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,782,078
200 Personnel Services - Employee Benefits	14,680,670
300 Purchased Professional and Technical Services	649,615
400 Purchased Property Services	152,055
500 Other Purchased Services	855,980
600 Supplies	1,149,432
700 Property	1,323,004
800 Other Objects	15,360
Total Regular Programs - Elementary / Secondary	\$41,608,194
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,457,031
200 Personnel Services - Employee Benefits	2,718,160
300 Purchased Professional and Technical Services	2,487,420
400 Purchased Property Services	10,900
500 Other Purchased Services	724,364
600 Supplies	117,083
700 Property	39,450
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$10,555,008
1300 <u>Vocational Education</u>	
500 Other Purchased Services	695,791
Total Vocational Education	\$695,791
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	129,451
200 Personnel Services - Employee Benefits	68,591
300 Purchased Professional and Technical Services	21,500
500 Other Purchased Services	50,500
600 Supplies	42,250
800 Other Objects	350,000
Total Other Instructional Programs - Elementary / Secondary	\$662,292
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,287
Total Nonpublic School Programs	\$12,287
Total Instruction	\$53,533,572
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,102,908
200 Personnel Services - Employee Benefits	1,369,763
300 Purchased Professional and Technical Services	139,456
400 Purchased Property Services	5,250
500 Other Purchased Services	28,520
600 Supplies	72,115

2017-2018 Final General Fund Budget

LEA : 113364503 Manheim Township SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,700
Total Support Services - Students	\$3,719,712
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,875,724
200 Personnel Services - Employee Benefits	1,179,908
300 Purchased Professional and Technical Services	182,914
400 Purchased Property Services	15,400
500 Other Purchased Services	64,900
600 Supplies	215,138
700 Property	67,566
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$3,606,550
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,820,082
200 Personnel Services - Employee Benefits	1,797,527
300 Purchased Professional and Technical Services	278,030
400 Purchased Property Services	5,250
500 Other Purchased Services	26,382
600 Supplies	40,948
700 Property	2,000
800 Other Objects	27,002
Total Support Services - Administration	\$4,997,221
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	689,124
200 Personnel Services - Employee Benefits	357,116
300 Purchased Professional and Technical Services	184,030
400 Purchased Property Services	1,040
500 Other Purchased Services	1,050
600 Supplies	17,650
700 Property	4,325
Total Support Services - Pupil Health	\$1,254,335
2500 Support Services - Business	
100 Personnel Services - Salaries	431,064
200 Personnel Services - Employee Benefits	280,831
300 Purchased Professional and Technical Services	57,000
400 Purchased Property Services	1,750
500 Other Purchased Services	9,800
600 Supplies	13,560
700 Property	26,500
800 Other Objects	2,000
Total Support Services - Business	\$822,505
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,142,206
200 Personnel Services - Employee Benefits	1,555,538
300 Purchased Professional and Technical Services	286,894

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,760,277
500 Other Purchased Services	437,850
600 Supplies	2,022,265
700 Property	101,910
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$8,307,540
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	109,032
200 Personnel Services - Employee Benefits	76,537
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	40,000
500 Other Purchased Services	3,468,500
600 Supplies	85,850
700 Property	35,000
800 Other Objects	400
Total Student Transportation Services	\$3,822,819
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	437,596
200 Personnel Services - Employee Benefits	270,953
300 Purchased Professional and Technical Services	105,250
400 Purchased Property Services	1,500
500 Other Purchased Services	100,100
600 Supplies	11,550
700 Property	5,200
800 Other Objects	2,600
Total Support Services - Central	\$934,749
2900 <u>Other Support Services</u>	
500 Other Purchased Services	50,500
Total Other Support Services	\$50,500
Total Support Services	\$27,515,931
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	731,024
200 Personnel Services - Employee Benefits	360,934
300 Purchased Professional and Technical Services	101,124
400 Purchased Property Services	24,065
500 Other Purchased Services	126,870
600 Supplies	89,440
700 Property	15,247
800 Other Objects	33,321
Total Student Activities	\$1,482,025
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,170
200 Personnel Services - Employee Benefits	280

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,463
500 Other Purchased Services	1,500
600 Supplies	1,872
Total Community Services	\$7,285
Total Operation of Non-Instructional Services	\$1,489,310
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	13,213,114
Total Interfund Transfers - Out	\$13,213,114
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$13,613,114
TOTAL EXPENDITURES	\$96,151,927

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	23,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	7,800,000	6,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	175,000	175,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,955,000	\$27,055,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$31,955,000** **\$27,055,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	111,320,000	102,750,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$111,820,000	\$103,250,000
---------------------------	----------------------	----------------------

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---	--	--

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$111,820,000	\$103,250,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$111,820,000	\$103,250,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	70,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,741,135
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,479,813
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,220,948
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,690,948